Vietnam Tariff Intelligence

HS 8549.91.90 detail

HS code	8549.91.90
Description	Electrical and electronic waste and scrap / - Other: / - - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs): / - - - Other
Unit	kg
Generated	04/11/2026 23:48:50
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/85499190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K16172
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N16172
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q16172
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15524

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15453
ATIGA	2023	2023	0	AT!F15453
ATIGA	2024	2024	0	AT!G15453
ATIGA	2025	2025	0	AT!H15453
ATIGA	2026	2026	0	AT!I15453
ATIGA	2027	2027	0	AT!J15453
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15509
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15509
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15509
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15509
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15509
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15509
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15510
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15510
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15510
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15510
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15510
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15510
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15511
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15459
AIFTA	30/12/2022	2022	0	AI!F15467
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15467
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15467
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15467
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15467
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15467

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15507
VKFTA	2023	2023	0	VK!F15507
VKFTA	2024	2024	0	VK!G15507
VKFTA	2025	2025	0	VK!H15507
VKFTA	2026	2026	0	VK!I15507
VKFTA	2027	2027	0	VK!J15507
VCFTA	2022	2022	0	VC!D15569
VCFTA	2023	2023	0	VC!E15569
VCFTA	2024	2024	0	VC!F15569
VCFTA	2025	2025	0	VC!G15569
VCFTA	2026	2026	0	VC!H15569
VCFTA	2027	2027	0	VC!I15569
VN-EAEU	2022	2022	0	EAV!D15543
VN-EAEU	2023	2023	0	EAV!E15543
VN-EAEU	2024	2024	0	EAV!F15543
VN-EAEU	2025	2025	0	EAV!G15543
VN-EAEU	2026	2026	0	EAV!H15543
VN-EAEU	2027	2027	0	EAV!I15543
AHKFTA	2022	2022	0	AKH!D15546
AHKFTA	2023	2023	0	AKH!E15546
AHKFTA	2024	2024	0	AKH!F15546
AHKFTA	2025	2025	0	AKH!G15546
AHKFTA	2026	2026	0	AKH!H15546
AHKFTA	2027	2027	0	AKH!I15546
EVFTA	2022	2022	0	EV-NK!D15552
EVFTA	2023	2023	0	EV-NK!E15552

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15552
EVFTA	2025	2025	0	EV-NK!G15552
EVFTA	2026	2026	0	EV-NK!H15552
EVFTA	2027	2027	0	EV-NK!I15552
UKVFTA	2022	2022	0	UKV!D15551
UKVFTA	2023	2023	0	UKV!E15551
UKVFTA	2024	2024	0	UKV!F15551
UKVFTA	2025	2025	0	UKV!G15551
UKVFTA	2026	2026	0	UKV!H15551
UKVFTA	2027	2027	0	UKV!I15551
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15540
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15540
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15540
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15540
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15540
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15540
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15540
RCEP A	2022	2022	0	RCEPT-A!D15534
RCEP A	2023	2023	0	RCEPT-A!E15534
RCEP A	2024	2024	0	RCEPT-A!F15534
RCEP A	2025	2025	0	RCEPT-A!G15534
RCEP A	2026	2026	0	RCEPT-A!H15534
RCEP A	2027	2027	0	RCEPT-A!I15534
RCEP B	2022	2022	0	B!D15534
RCEP B	2023	2023	0	B!E15534
RCEP B	2024	2024	0	B!F15534

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15534
RCEP B	2026	2026	0	B!H15534
RCEP B	2027	2027	0	B!I15534
RCEP C	2022	2022	0	C!D15534
RCEP C	2023	2023	0	C!E15534
RCEP C	2024	2024	0	C!F15534
RCEP C	2025	2025	0	C!G15534
RCEP C	2026	2026	0	C!H15534
RCEP C	2027	2027	0	C!I15534
RCEP D	2022	2022	0	D!D15533
RCEP D	2023	2023	0	D!E15533
RCEP D	2024	2024	0	D!F15533
RCEP D	2025	2025	0	D!G15533
RCEP D	2026	2026	0	D!H15533
RCEP D	2027	2027	0	D!I15533
RCEP E	2022	2022	0	E!D15537
RCEP E	2023	2023	0	E!E15537
RCEP E	2024	2024	0	E!F15537
RCEP E	2025	2025	0	E!G15537
RCEP E	2026	2026	0	E!H15537
RCEP E	2027	2027	0	E!I15537
RCEP F	2022	2022	0	F!D15534
RCEP F	2023	2023	0	F!E15534
RCEP F	2024	2024	0	F!F15534
RCEP F	2025	2025	0	F!G15534
RCEP F	2026	2026	0	F!H15534

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15534
VIFTA	2024	2024	0	VI!F14493
VIFTA	2025	2025	0	VI!G14493
VIFTA	2026	2026	0	VI!H14493
VIFTA	2027	2027	0	VI!I14493

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8549.91 has 2 lines; 8549.91.90 is distinguished from its siblings by: Other.	8549.91.10 Glass from cathode-ray tubes or other activated glass	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8549.91.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8549.91.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8549.91.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8549.91.90 was checked against BT2026 (cell BT2026!N16172), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.